

**Illinois Department of Revenue  
Regulations**

**Title 86 Part 395 Section 395.120 Retailers' Occupation Tax Regulations**

**TITLE 86: REVENUE**

**PART 395  
METRO-EAST PARK AND RECREATION DISTRICT RETAILERS' OCCUPATION TAX**

**Section 395.120 Retailers' Occupation Tax Regulations**

To avoid needless repetition, the substance and provisions of all Retailers' Occupation Tax regulations (86 Ill. Adm. Code 130) that are not incompatible with the Metro-East Park and Recreation District shall apply to the tax imposed pursuant to this Part.